

EXHIBIT B

Recording Requested By Internal Revenue
Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

4863

JAN 03, 2006 9:57 AM

OFFICIAL RECORDS
SAN DIEGO COUNTY RECORDER'S OFFICE
GREGORY J. SMITH, COUNTY RECORDER
FEES: 7.00
PAGES: 1

2006-0000692

For Optional Use by

Form 668 (Y)(c)

(Rev. February 2004)

3816 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #14

Serial Number

Lien Unit Phone: (800) 913-6050

265212405

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

a Partnership

Name of Taxpayer TOOTHACRE & PEDERSON, A PARTNERSHIP
ROD M TOOTHACRE, A PARTNER & CHARLES PEDERSON, A PARTNER
REFILE FOR SLID 339279822

Residence 4180 LA JOLLA VILLAGE DR SUITE 400
LA JOLLA, CA 92037-1473

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325.

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/1991	95-327	03/23/1992	N/A	11951.77
941	03/31/1992	95-327	06/15/1992	N/A	10206.88

Place of Filing

COUNTY RECORDER
SAN DIEGO COUNTY
SAN DIEGO, CA 92101

Total \$ 22158.65

This notice was prepared and signed at LAGUNA NIGUEL, CA
the 21st day of December, 2005, on this,

Signature

for K BUHROW

Susan A. Hansen

Title
SPF ADVISOR
(949) 389-4082

34-97-6712